



# Illinois Department of Transportation

## Departmental Orders

ORDER 7-1  
DECEMBER 1, 1997

### DEPARTMENTAL FINANCIAL ACCOUNTABILITY

#### 1. ORDER.

To provide financial integrity and to assist in achieving an effective, efficient, and economical administration of funds, the Department shall have an audit organization for the conduct of internal and external financial audit programs.

#### 2. RESPONSIBILITIES.

- A. Audit programs shall be directed by a Chief of Audits. To accomplish these audit programs, the Chief of Audits and his representatives are authorized full access to Department functions, records, property and personnel.
- B. The Chief of Audits is assigned the responsibility of developing and maintaining audit manual(s) identifying and describing the audit programs and establishing procedures for conducting each audit.
- C. In the routine operation of the Audit Section, the Chief of Audits shall report and be responsible to the Bureau Chief of Accounting and Auditing. Also, he shall have access and may report directly to the Secretary of Transportation on any audit.
- D. The Department of Transportation is committed to operating in accordance with established auditing standards. The Audit Section has adopted the following standards:
  - 1) Government Auditing Standards (GAO Standards) issued by the Comptroller General of the United States.
  - 2) Standards for the Professional Practice of Internal Auditing (IIA Standards) issued by the Institute of Internal Auditors.

- 3) The applicable reporting and field work standards published by the American Institute of Certified Public Accountants. (These must be followed on audits expressing an opinion on financial statements alone.)

The Audit Section will conform to the above standards in performing audits of and for the Illinois Department of Transportation (insofar as such standards are applicable.)

---

#### **CLOSING NOTICE**

Supersedes: Departmental Order 7-1, Departmental Financial Accountability,  
Effective: July 1, 1992.